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June 13, 2012

Via Facsimile

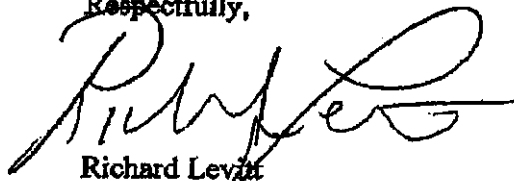
Hon. Cathy Seibel
United States District Judge
Southern District of New York
United States Courthouse
300 Quarropas Street
White Plains, NY 10601

Re: *U.S. v. Nicholas A. Spano, 12 Cr. 136 (CS)*

Dear Judge Seibel:

Pursuant to Mr. Spano's plea agreement, he has – with the assistance of his accountant and an IRS Revenue Officer – filed amended federal and state returns for the years 2004 through 2008 and fully paid additional taxes of \$45,866 to the IRS and \$13,462 to New York State. Earlier this week, we provided documentation concerning the within to the government and to Probation.

Respectfully,



Richard Levitt
Kerry Lawrence
Attorneys for Nicholas Spano

cc: AUSA Perry Carbone (via email)
AUSA Jason P.W. Halperin (via email)
USPO Sarah K. Willette (via email)

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Hon. Cathy Seibel	Nicholas Kaizer
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USDJ/SDNY	6/13/2012
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